



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0327-78330530

**15 Flathead County**

**0327 Somers Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Diane Fetterhoff **Phone #:** (406) 857-3301

(Signature)

(Date)

**Chair, Board of Trustees:** John Hollensteiner

(Signature)

(Date)

**County Superintendant** Jack Eggensperger

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Exxon Grant	LOCAL		
004	Indirect Cost Recovery	LOCAL		
006	Food Service Support	LOCAL		
007	Boys & Girls Club Support	LOCAL		
008	Flex	LOCAL		
009	Wellness Run	LOCAL		
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503271405	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503271406	84.367
208	Medicaid	STATE	150327	State
294	US Government Funds	FEDERAL		84.358A
295	US Government SRS	FEDERAL		84.358A
307	Earn & Learn	LOCAL		
316	Title I, Part A, Improving Basic Programs	FEDERAL	1503273106	84.010A
337	PTA Grants	LOCAL		
361	Lakeside Community Club	LOCAL		
420	E-Rate	LOCAL		
450	Teachers Grant	LOCAL		
465	School Wellness Mini-Grant	STATE		
721	Donations	LOCAL		
741	Interest	LOCAL		
776	Part B 15-16	LOCAL		
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	311,040.87	32,215.38		8.43
02	Taxes Receivable - Real and Personal (120-149)	76,059.13	20,463.40		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	387,100.00	52,678.78		8.43
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	76,059.13	20,463.40		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	56,350.57			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	254,690.30	32,215.38		8.43
52	<b>TOTAL FUND BALANCE/EQUITY</b>	311,040.87	32,215.38		8.43
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	387,100.00	52,678.78		8.43

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,473.26	86,265.41	247,288.34	
02	Taxes Receivable - Real and Personal (120-149)	3,870.51			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			24,473.66	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,343.77	86,265.41	271,762.00	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			24,473.66	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			24,473.66	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,870.51			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			23,640.95	
48	Fund Balance for Budget	9,473.26	86,265.41	223,647.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,473.26	86,265.41	247,288.34	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,343.77	86,265.41	271,762.00	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6,833.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				6,833.37
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,833.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>				6,833.37
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				6,833.37

# Trustees' Financial Summary

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**0327 Somers Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,459.05	39,672.54		
02	Taxes Receivable - Real and Personal (120-149)	95.33			16,399.86
03	Taxes Receivable - Protested (150-159)				6.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,554.38	39,672.54		16,406.64
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	95.33			16,406.64
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	47,172.47			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	39,286.58	39,672.54		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	86,459.05	39,672.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,554.38	39,672.54		16,406.64

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,367.88	16,395.12		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,367.88	16,395.12		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	17,359.05			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,008.83	16,395.12		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,367.88	16,395.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,367.88	16,395.12		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			46,508.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			46,508.30	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			46,508.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			46,508.30	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			46,508.30	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	156,418.47	154,702.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	156,418.47	154,702.58		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	0.06			
24	Warrants Payable (620)	156,418.41	154,702.58		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	156,418.47	154,702.58		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	156,418.47	154,702.58		



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## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,349,560.70	1,506,060.03
1112	District Levy - Personal Property	11,186.43	17,249.99
1113	District Levy - Heavy Motor Vehicles	23.71	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	564.45	1.11
1190	Penalties and Interest on Taxes	6,000.27	4,541.41
1510	Interest Earnings	3,579.71	3,928.48
3110	Direct State Aid	1,530,927.98	1,548,114.45
3111	Quality Educator	137,954.70	140,240.65
3112	At Risk Student	23,503.47	22,320.39
3113	Indian Education For All	12,178.80	12,193.92
3114	American Indian Achievement Gap	1,600.00	2,665.00
3115	State Spec Ed Allowable Cost Pymt to Districts	116,014.91	144,359.47
3116	Data For Achievement	8,955.00	11,680.00
3118	Natural Resource Development	10,909.64	17,380.06
3120	State Guaranteed Tax Base Aid	105,626.70	73,787.26
3444	State School Block Grant	110,745.76	110,745.76
3446	SB96 Block Grant Reimbursement	9,649.59	0.00
5300	Operating Transfers from Other Funds	2,150.00	0.00
6100	Material Prior Period Revenue Adjustments	4,495.50	161.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,445,627.32</b>	<b>3,615,429.59</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,706,968.00	1,747,173.63
			2XX Personal Services - Employee Benefits	258,801.51	263,177.37
			3XX Purchased Professional and Technical Services	500.00	466.50
			4XX Purchased Property Services	16,991.93	15,264.87
			5XX Other Purchased Services	4,189.92	1,769.51
			6XX Supplies and Materials	136,370.38	247,018.36
			810 Dues and Fees	777.00	160.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	20,564.44	27,499.03
			2XX Personal Services - Employee Benefits	204.70	267.09
			3XX Purchased Professional and Technical Services	0.00	562.65
			5XX Other Purchased Services	373.88	441.99
			6XX Supplies and Materials	650.27	429.24

# Trustees' Financial Summary

**FY2015-16**

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**15 Flathead County**

**0327 Somers Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries	225.00	0.00
		2XX	Personal Services - Employee Benefits	2.24	0.00
		3XX	Purchased Professional and Technical Services	525.00	280.00
		5XX	Other Purchased Services	877.98	816.80
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	94,800.00	98,880.00
		2XX	Personal Services - Employee Benefits	13,971.55	13,988.31
		6XX	Supplies and Materials	7,192.12	5,461.20
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	77,399.76	82,587.15
		2XX	Personal Services - Employee Benefits	7,385.34	6,434.23
		3XX	Purchased Professional and Technical Services	10,561.80	9,794.18
		5XX	Other Purchased Services	4,664.04	5,916.39
		6XX	Supplies and Materials	128.28	299.28
		810	Dues and Fees	1,525.00	2,275.00
		8XX	Other Expenditures	5,030.76	4,589.95
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		1XX	Personal Services - Salaries	154,071.14	137,730.99
		2XX	Personal Services - Employee Benefits	12,998.17	12,802.27
		3XX	Purchased Professional and Technical Services	500.00	876.00
		5XX	Other Purchased Services	2,016.18	1,949.80
		6XX	Supplies and Materials	2,992.81	2,253.64
		810	Dues and Fees	850.00	950.00
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	88,525.00	95,460.60
		2XX	Personal Services - Employee Benefits	17,947.78	18,625.87
		3XX	Purchased Professional and Technical Services	487.95	698.50
		5XX	Other Purchased Services	30,977.25	7,990.75
		6XX	Supplies and Materials	8,509.83	8,758.56
		810	Dues and Fees	215.00	150.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	119,387.82	105,858.88
		2XX	Personal Services - Employee Benefits	21,421.57	21,087.46
		3XX	Purchased Professional and Technical Services	699.39	2,002.99
		4XX	Purchased Property Services	80,105.09	92,635.39
		5XX	Other Purchased Services	21,322.95	20,954.57
		6XX	Supplies and Materials	56,391.79	114,426.86
		7XX	Property and Equipment Acquisition	46,048.96	1,010.00
		8XX	Other Expenditures	0.00	248.00
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		7XX	Property and Equipment Acquisition	0.00	102,622.00



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	214,629.95	237,178.30	
			2XX Personal Services - Employee Benefits	54,101.75	58,783.58	
			3XX Purchased Professional and Technical Services	640.00	829.00	
			5XX Other Purchased Services	451.62	408.10	
			6XX Supplies and Materials	2,196.23	5,512.08	
		<b>25XX Support Services - Business</b>				
			5XX Other Purchased Services	0.00	69.60	
		<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	2,104.24	0.00	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	9,763.79	9,430.34	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	69.30	
			2XX Personal Services - Employee Benefits	0.00	0.67	
			6XX Supplies and Materials	5,765.90	36.60	
		<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services	6,000.00	6,000.00	
			5XX Other Purchased Services	0.00	286.00	
		<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	0.00	2,386.32	
		<b>25XX Support Services - Business</b>				
			5XX Other Purchased Services	0.00	160.86	
		<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	412.90	254.84	
			6XX Supplies and Materials	0.00	3,000.00	
	<b>420 Title I, Part A, Improving Basic Programs</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	18,179.25	0.00	
			2XX Personal Services - Employee Benefits	180.96	0.00	
			5XX Other Purchased Services	0.00	94.09	
			6XX Supplies and Materials	3,505.60	2,442.06	
		<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	0.00	225.84	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	0.00	4,251.24	
		<b>34XX Extracurricular - Activities</b>				
			3XX Purchased Professional and Technical Services	240.00	136.00	
			5XX Other Purchased Services	4,319.24	0.00	



# Trustees' Financial Summary

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0327 Somers Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	3,000.00	1,518.10	
			8XX Other Expenditures	41.88	0.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	22,800.00	22,800.00	
			2XX Personal Services - Employee Benefits	226.45	221.45	
			3XX Purchased Professional and Technical Services	2,050.00	1,975.00	
			5XX Other Purchased Services	8,141.31	6,141.03	
			6XX Supplies and Materials	1,077.01	0.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	0.00	8,245.29	
			2XX Personal Services - Employee Benefits	0.00	80.08	
			6XX Supplies and Materials	1,319.10	0.00	
	910 Budget Amendment					
		1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	71,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,397,296.76	3,728,181.63	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					463,135.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,615,429.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,728,181.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	56,350.57	Less Last Year	95,692.84	(4b)	-39,342.27	
					-39,342.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					311,040.87	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	260,407.87	283,572.52
	1112 District Levy - Personal Property	1,835.55	3,282.11
	1113 District Levy - Heavy Motor Vehicles	4.62	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	111.17	0.51
	1190 Penalties and Interest on Taxes	1,075.21	862.93
	1510 Interest Earnings	168.23	198.44
	2220 County On-Schedule Trans Reimb	68,810.06	68,809.14
	3210 State On-Schedule Trans Reimb	68,810.06	68,809.14
	3444 State School Block Grant	14,501.63	14,501.63
	3446 SB96 Block Grant Reimbursement	1,575.22	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>417,299.62</b>	<b>440,036.42</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	28,451.36	30,826.16
		2XX	Personal Services - Employee Benefits	2,540.41	2,557.27
		3XX	Purchased Professional and Technical Services	169.10	207.00
	<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	6,176.32	5,553.99
		2XX	Personal Services - Employee Benefits	781.66	781.69
	<b>26XX Operation and Maintenance of Plant Services</b>				
		4XX	Purchased Property Services	117.00	770.00
		5XX	Other Purchased Services	350.00	0.00
	<b>27XX Student Transportation Services</b>				
		5XX	Other Purchased Services	305,816.14	321,059.06
	<b>280 Special Education - Local and State</b>				
	<b>27XX Student Transportation Services</b>				
		5XX	Other Purchased Services	80,597.95	80,677.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>424,999.94</b>	<b>442,432.61</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					34,611.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					440,036.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					442,432.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,215.38	(5)



# Trustees' Financial Summary

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**0327 Somers Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.77	18.83
	1621 Lunch Sales	64,300.91	60,523.40
	1920 Contributions/Donations from Private Sources	0.00	100.00
	3220 State Food Services Match	0.00	750.85
	4550 Federal Child Nutrition	134,930.02	148,838.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>199,241.70</b>	<b>210,231.47</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>460 Fresh Fruit And Vegetable</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	0.00	16,227.81
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	113,805.19	113,623.46
			2XX Personal Services - Employee Benefits	20,175.12	20,655.07
			4XX Purchased Property Services	893.42	1,643.12
			5XX Other Purchased Services	1,481.94	1,177.31
			6XX Supplies and Materials	61,636.17	56,726.27
			7XX Property and Equipment Acquisition	1,319.10	0.00
			810 Dues and Fees	307.50	170.00
			8XX Other Expenditures	13.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>199,631.44</b>	<b>210,223.04</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	210,231.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	210,223.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8.43	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	106,806.23	120,058.45
	1112 District Levy - Personal Property	1,168.88	1,360.97
	1113 District Levy - Heavy Motor Vehicles	1.85	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	48.48	0.06
	1190 Penalties and Interest on Taxes	548.28	359.86
	1510 Interest Earnings	118.90	118.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>108,692.62</u>	<u>121,897.74</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services	101,639.91	116,772.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>101,639.91</u>	<u>116,772.69</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	4,348.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,897.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,772.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,473.26	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	728.08	911.13
	2240 County Retirement Distribution	451,149.22	388,198.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>451,877.30</u>	<u>389,110.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	271,736.31	291,122.89
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	3,239.21	4,582.03
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	35.44	0.00
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	14,932.41	16,475.88
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	16,673.12	22,365.63
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	24,268.49	22,949.43
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	14,916.86	16,831.56
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	18,805.35	17,638.74
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	33,807.40	39,519.84
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	11.55
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	3,591.34	3,799.05
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	17,926.01	20,306.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				419,931.94	455,602.98	



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					152,758.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					389,110.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					455,602.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					86,265.41	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>002 Exxon Grant</b>		
	1920 Contributions/Donations from Private Sources	1,000.00
<b>004 Indirect Cost Recovery</b>		
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	666.00
<b>006 Food Service Support</b>		
	1920 Contributions/Donations from Private Sources	4,102.80
<b>008 Flex</b>		
	1920 Contributions/Donations from Private Sources	219.34
<b>009 Wellness Run</b>		
	1920 Contributions/Donations from Private Sources	1,170.62
<b>145 Title II, Part A, Teacher/Principal Train/Recruit</b>		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,746.31
<b>146 Title II, Part A, Teacher/Principal Train/Recruit</b>		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,164.00
<b>208 Medicaid</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	110,307.31
<b>294 US Government Funds</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	32,548.00
<b>295 US Government SRS</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	27,934.82
<b>307 Earn &amp; Learn</b>		
	1920 Contributions/Donations from Private Sources	900.16
<b>316 Title I, Part A, Improving Basic Programs</b>		
	4200 Title I, Part A, Improving Basic Programs	168,770.00
<b>337 PTA Grants</b>		
	1920 Contributions/Donations from Private Sources	7,178.65
<b>361 Lakeside Community Club</b>		
	1920 Contributions/Donations from Private Sources	2,000.00
<b>420 E-Rate</b>		
	1900 Other Revenue from Local Sources	24,301.34
<b>450 Teachers Grant</b>		
	1920 Contributions/Donations from Private Sources	4,007.50
<b>465 School Wellness Mini-Grant</b>		
	4650 Federal Miscellaneous Grants from OPI	3,000.00
<b>721 Donations</b>		
	1920 Contributions/Donations from Private Sources	3,045.13
<b>741 Interest</b>		
	1510 Interest Earnings	1,751.25
	1920 Contributions/Donations from Private Sources	120.00



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**776 Part B 15-16**

5700 Resources Transferred from Other School Districts or Cooperatives

9,430.34

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

434,363.57

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
002	Exxon Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		497.33
			<b>002 Subtotal</b>		497.33
004	Indirect Cost Recovery				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		0.43
	910	Food Services			
	31XX	Food Services			
		6XX	Supplies and Materials		535.80
		7XX	Property and Equipment Acquisition		2,717.00
			<b>004 Subtotal</b>		3,253.23
006	Food Service Support				
	910	Food Services			
	31XX	Food Services			
		6XX	Supplies and Materials		956.23
		7XX	Property and Equipment Acquisition		2,380.00
			<b>006 Subtotal</b>		3,336.23
007	Boys & Girls Club Support				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		167.21
	25XX	Support Services - Business			
		5XX	Other Purchased Services		263.00
			<b>007 Subtotal</b>		430.21
008	Flex				
	280	Special Education - Local and State			
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits		717.30
			<b>008 Subtotal</b>		717.30
009	Wellness Run				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		551.00
		6XX	Supplies and Materials		60.07
			<b>009 Subtotal</b>		611.07



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
145	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		1,700.00
		3XX	Purchased Professional and Technical Services		2,437.00
		5XX	Other Purchased Services		1,609.07
			<b>145 Subtotal</b>		<b>5,746.07</b>
146	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,555.00
		2XX	Personal Services - Employee Benefits		684.44
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		1,425.00
		2XX	Personal Services - Employee Benefits		238.64
		3XX	Purchased Professional and Technical Services		19,095.12
		5XX	Other Purchased Services		3,246.20
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		666.00
			<b>146 Subtotal</b>		<b>27,910.40</b>
208	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services		110,307.31
			<b>208 Subtotal</b>		<b>110,307.31</b>
294	US Government Funds				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		28,166.53
		2XX	Personal Services - Employee Benefits		4,381.47
			<b>294 Subtotal</b>		<b>32,548.00</b>
295	US Government SRS				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		27,934.82
			<b>295 Subtotal</b>		<b>27,934.82</b>
307	Earn & Learn				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		7XX	Property and Equipment Acquisition		6,281.91
			<b>307 Subtotal</b>		<b>6,281.91</b>



# Trustees' Financial Summary

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**15 Flathead County**

**0327 Somers Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		121,222.83
			2XX Personal Services - Employee Benefits		47,547.17
			<b>316 Subtotal</b>		<u>168,770.00</u>
337	PTA Grants				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5,727.04
		21XX	Support Services - Students		
			6XX Supplies and Materials		500.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		800.00
			<b>337 Subtotal</b>		<u>7,027.04</u>
361	Lakeside Community Club				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,000.00
			<b>361 Subtotal</b>		<u>2,000.00</u>
420	E-Rate				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		34,644.98
			<b>420 Subtotal</b>		<u>34,644.98</u>
450	Teachers Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		3,286.34
		21XX	Support Services - Students		
			6XX Supplies and Materials		104.50
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		450.00
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		4,998.00
			<b>450 Subtotal</b>		<u>8,838.84</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
465	School Wellness Mini-Grant				
	465 Federal Miscellaneous Grants from OPI				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		1,000.00
			6XX Supplies and Materials		828.62
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		64.00
	465 Subtotal				1,892.62
721	Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,131.41
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		280.00
			6XX Supplies and Materials		220.00
	721 Subtotal				3,631.41
741	Interest				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			7XX Property and Equipment Acquisition		17,320.32
	741 Subtotal				17,320.32
776	Part B 15-16				
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		9,430.34
	776 Subtotal				9,430.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					473,129.43

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					267,413.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					434,363.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					473,129.43 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	23,640.95	Less Last Year	5,000.00	(4b)	18,640.95
					18,640.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					247,288.34 (5)



# Trustees' Financial Summary

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Exxon Grant	1,000.00	497.33	502.67
004 Indirect Cost Recovery	666.00	3,253.23	-2,587.23
006 Food Service Support	4,102.80	3,336.23	766.57
007 Boys & Girls Club Support	0.00	430.21	-430.21
008 Flex	219.34	717.30	-497.96
009 Wellness Run	1,170.62	611.07	559.55
145 Title II, Part A, Teacher/Principal Train/Recruit	5,746.31	5,746.07	0.24
146 Title II, Part A, Teacher/Principal Train/Recruit	26,164.00	27,910.40	-1,746.40
208 Medicaid	110,307.31	110,307.31	0.00
294 US Government Funds	32,548.00	32,548.00	0.00
295 US Government SRS	27,934.82	27,934.82	0.00
307 Earn & Learn	900.16	6,281.91	-5,381.75
316 Title I, Part A, Improving Basic Programs	168,770.00	168,770.00	0.00
337 PTA Grants	7,178.65	7,027.04	151.61
361 Lakeside Community Club	2,000.00	2,000.00	0.00
420 E-Rate	24,301.34	34,644.98	-10,343.64
450 Teachers Grant	4,007.50	8,838.84	-4,831.34
465 School Wellness Mini-Grant	3,000.00	1,892.62	1,107.38
721 Donations	3,045.13	3,631.41	-586.28
741 Interest	1,871.25	17,320.32	-15,449.07
776 Part B 15-16	9,430.34	9,430.34	0.00
<b>Total</b>	<b>434,363.57</b>	<b>473,129.43</b>	<b>-38,765.86</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	179.54	192.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>179.54</u>	<u>192.68</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		0.00	20,814.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		2,150.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,150.00</u>	<u>20,814.00</u>

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	27,454.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,814.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,833.37	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,602.82	9,577.34
	1112 District Levy - Personal Property	101.33	127.80
	1113 District Levy - Heavy Motor Vehicles	0.18	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	103.92	0.00
	1190 Penalties and Interest on Taxes	49.52	31.13
	1510 Interest Earnings	1,210.04	1,361.34
	3281 State Technology Aid	3,605.18	3,570.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>17,672.99</b>	<b>14,667.81</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	62,653.05
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	35,466.06	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	2,527.00
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	0.00	110,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>35,466.06</b>	<b>175,580.05</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	200,198.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,667.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	175,580.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	47,172.47	
Less Last Year	0.00	(4b)
	47,172.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	86,459.05	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	187.42	254.04
	3445 State Combined Fund School Block Grant	5,338.89	5,338.89
	3447 SB96 Combined Block Grant Reimbursement	1,095.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,621.32</b>	<b>5,592.93</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						34,079.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,592.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,672.54 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	220.76	256.11
	1910 Rentals	3,103.25	2,685.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,324.01</b>	<b>2,941.11</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	13,973.76
			7XX Property and Equipment Acquisition	0.00	17,359.05
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	2,752.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,752.00</b>	<b>31,332.81</b>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	35,400.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,941.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,332.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      17,359.05      Less Last Year                      0.00      (4b)	17,359.05	
	17,359.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,367.88	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	9.81
	9710 Residual Equity Transfers In	0.00	110,400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>110,409.81</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			8XX Other Expenditures	0.00	94,014.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>94,014.69</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,409.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,014.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,395.12	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	70,943.34	0.00
	1XXX Revenues from Student Activities	0.00	67,235.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>70,943.34</u>	<u>67,235.52</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	63,715.86	64,810.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>63,715.86</u>	<u>64,810.06</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	44,082.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,235.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,810.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,508.30	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	95,396.27	101,587.50
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,767,107.24	1,825,121.16
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	104,518.83
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,751.43	98.00
XX	XXX	26XX	41X Energy Utility Services	44,481.99	41,416.27
XX	XXX	4XXX	710 Land	35,466.06	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	18,413.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	155,209.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	102,039.91	117,472.69
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	85,276.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	85,276.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	28,425.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	122,798.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	428,914.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	237,178.30	0.00	0.00	0.00	0.00
280	1XXX	2XX	58,783.58	0.00	0.00	0.00	0.00
280	1XXX	3XX	829.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	408.10	116,772.69	0.00	0.00	0.00
280	1XXX	6XX	5,512.08	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,430.34	0.00	0.00	0.00	0.00
<b>Totals</b>			312,141.40	116,772.69	0.00	0.00	0.00

428,914.09

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0327-78330530

**15 Flathead County**

**0327 Somers Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	202,500.00	0.00	0.00	0.00	202,500.00
Land Improvements	257,927.32	0.00	18,413.00	0.00	276,340.32
Buildings	4,757,686.82	0.00	166,159.00	0.00	4,923,845.82
Machinery and Equipment	138,752.48	0.00	5,097.00	0.00	143,849.48
Totals at Historical Cost	5,356,866.62	0.00	189,669.00	0.00	5,546,535.62
<b>Depreciation</b>					
Improvement Accum	122,552.44	-1,490.36	0.00	0.00	121,062.08
Building Accum	1,138,238.48	2,315,456.43	0.00	0.00	3,453,694.91
Machinery and Equipment Accum	56,890.52	2,171.82	0.00	0.00	59,062.34
Total Accumulated Depreciation	1,317,681.44	2,316,137.89	0.00	0.00	3,633,819.33
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,039,185.18	-2,316,137.89	189,669.00	0.00	1,912,716.29

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,858.14	0.00	0.00
Transportation (27XX)	4,634.65	0.00	0.00
Food Service (31XX)	1,895.90	0.00	0.00
Unallocated	80,383.70	0.00	0.00
Total Depreciation for FY2016	93,772.39	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2015-16

Submit ID: 0327-78330530

15 Flathead County

0327 Somers Elem

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	193,635.90	0.00	0.00	416.14	193,219.76	34,839.31	158,380.45
Loans Payable	313,683.65	0.00	0.00	0.00	313,683.65	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	507,319.55	0.00	0.00	416.14	506,903.41	34,839.31	158,380.45

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0327-78330530

**15 Flathead County**

**0327 Somers Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	311,679.69	32,625.49	0.00	344,305.18
Net Pension - TRS	2,874,185.00	209,912.00	0.00	3,084,097.00